

Resources Directorate

Finance and Assets Outturn 2023/24

Service Description	Updated Budget £	Outturn 2023/24 £	Variance £
Industrial Estates	(193,265)	(184,660)	8,605
Surveyors Allotments	9,900	(50)	(9,950)
Parklands	0	250	250
Revenue Services	588,136	441,019	(147,117)
Benefits Subsidy	0	702,432	702,432
Non Distributed Costs	0	0	0
Estates	340,453	250,465	(89,988)
Admin Buildings	241,747	235,434	(6,313)
Corporate Finance	686,167	691,161	4,994
Insurance & Risk Management	152,546	185,774	33,228
Internal Audit	84,000	61,123	(22,877)
Chalets/Beach Huts	(217,576)	(232,188)	(14,612)
Investment Properties	(79,792)	8,667	88,459
Central Costs	54,413	59,666	5,253
Corporate & Democratic Core	415,578	1,004,764	589,186
Members Services	579,193	561,195	(17,998)
Legal Services	577,160	460,445	(116,715)
Ad Finance, Assets & Legal	93,327	96,371	3,044
Total Direct Costs	3,331,987	4,341,870	1,009,883
IAS 19 Pension Adjustment	0	(59,272)	(59,272)
Support Service costs	533,323	582,641	49,318
Capital Charges	1,052,892	163,318	(889,574)
Total Finance Assets and Legal	4,918,202	5,028,557	110,355

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Finance and Assets Outturn 2023/24

	Updated Budget 2023/24 £	Outturn 2023/24 £	Outturn Variance £	Variance Explanation
Industrial Estates				
Premises	45,755	31,208	(14,547)	See Note A Below:
Supplies & Services	0	11,890	11,890	Bad Debt Provision.
Support Services	99,700	86,882	(12,818)	Lower recharges from service management.
Capital Financing Costs	19,246	19,248	2	No Major Variances.
Income	(239,020)	(227,758)	11,262	£4,673 Rental income not received due to vacant unit at Catfield. £4,747 Service charge income North Walsham and Hornbeam. Other Minor Variances.
	(74,319)	(78,530)	(4,211)	
Note A:	Underspends in relation to (£14,688) Insurance Premiums and (£5,665) in relation to Repairs and Maintenance. £2,601 Higher Business Rates overspend. Other Minor Variances.			
Surveyors Allotments				
Premises	10,000	0	(10,000)	Cromer Church wall works not carried out in 23/24. Capital budget input into 24/25.
Support Services	20,750	19,410	(1,340)	Lower recharges from service management.
Income	(100)	(50)	50	No Major Variances.
	30,650	19,360	(11,290)	
Parklands				
Premises	0	626	626	No Major Variances.
Supplies & Services	0	25	25	No Major Variances.
Income	0	(401)	(401)	No Major Variances.
	0	250	250	
Revenue Services				
Employee Costs	928,588	924,834	(3,754)	Underspend due to delays in recruitment.
IAS 19 Pension Adjustment	0	(23,098)	(23,098)	Pension Fund Adjustment 2023/24
Transport Related Expenditure	900	2,896	1,996	No Major Variances.
Supplies & Services	112,778	130,336	17,558	See Note A Below:
Support Services	669,580	629,286	(40,294)	Lower recharges from service management.
Capital Financing Costs	0	122	122	No Major Variances.
Income	(454,130)	(617,047)	(162,917)	Court Cost down by £5,000, Collection Allowance up by (£20,000). Grant Income (£125,671). Other Recoverable costs (£21,438).
	1,257,716	1,047,329	(210,387)	

Note A: Underspends in relation to: (£16,890) Other Professional Fees, and (£8,883) Computer Costs/Purchases. Overspends in relation to: £9,562 Postage Costs Direct, £2,187 Hybrid Mailing, £12,951 Annual Billing £16,162 Bad Debts Provision, and £5,000 Business storm damage grants (covered by Grant income). Other Minor Variances.

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	Updated Budget 2023/24 £	Outturn 2023/24 £	Outturn Variance £	Variance Explanation
Benefits Subsidy				
Supplies & Services	0	62,839	62,839	See Note A Below:
Transfer Payments	16,930,262	19,448,344	2,518,082	Higher Housing Benefit payments made in the year.
Income	(16,930,262)	(18,808,751)	(1,878,489)	See Note B Below:
	0	702,432	702,432	

Note A: £76,579 Contribution to Post Office offset by Grant Income, £32,771 Discretionary Hardship Support Grant Payments. (£45,889) Bad Debt Provision.

Note B: (£1,488,167) DWP Subsidy, (£103,685) Household Support Fund Allocations, £300,157 Overpayment cash recovered and movement in system debtor.

Estates

Employee Costs	287,073	248,839	(38,234)	See Note A Below:
IAS 19 Pension Adjustment	0	(6,910)	(6,910)	Pension Fund Adjustment 2023/24
Premises	5,990	8,238	2,248	Insurance premium higher than budgeted.
Transport Related Expenditure	5,000	2,326	(2,674)	Travelling Allowance - General underspend.
Supplies & Services	42,390	(8,268)	(50,658)	See Note B Below:
Support Services	(340,453)	(243,556)	96,897	Higher recharges from service management.
Income	0	(670)	(670)	No Major Variances.
	0	(0)	0	

Note A: Vacant fixed term post, this will not have a full year effect as there will be reduction in drawdown from reserves. Permanent staffing overspend as unpaid leave saving input at budget setting not going to be achieved due to pressures within the team.

Note B: (£47,360) Bad Debt Provision. (£12,916) Asset Valuation underspend. Overspends in relation to £5,682 Engineering Insurance and £5,343 Subscriptions.

Admin Buildings

Premises	450,437	480,060	29,623	See Note A Below:
Supplies & Services	29,781	13,916	(15,865)	See Note B Below:
Transfer Payments	133,630	147,831	14,201	Underspend in relation to (£2,829) NNDC share of Cromer Service charge costs. £17,030 Overspend in relation to NNDC share of Fakenham Service Charge costs.
Support Services	(219,585)	(211,843)	7,742	Higher recharges from service management.
Capital Financing Costs	43,174	43,176	2	No Major Variances.
Income	(372,101)	(406,373)	(34,272)	See Note C Below:
	65,336	66,767	1,431	

Note A: Underspends in relation to (£13,442) Repairs and Maintenance, mainly in relation to Cromer and Fakenham and (£4,269) Kings Arms Street Rental for 22/23, invoice came in less than accrued for. Overspends in relation to £34,787 Utilities and £8,515 Premises insurance (mainly in relation to Cromer). Other Minor Variances.

Note B: Underspends in relation to (£11,377) Health & Safety (£3,100) Marketing (£5,000) Other Professional Fees (Cedars - N.Walsham). Overspends in relation to £2,275 Material Purchases. Other Minor Variances.

Note C: Income in relation to (£9,914) Cromer Admin Building Rental, (£23,677) Service Charge Income from tenants (offset by expenditure above). Rental Income not received £15,000 Cedars North Walsham. Other Minor Variances.

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	Updated Budget 2023/24 £	Outturn 2023/24 £	Outturn Variance £	Variance Explanation
Corporate Finance				
Employee Costs	584,228	449,824	(134,404)	Vacant Chief Technical Accountant and 2 Apprentice posts (Apprentice vacancies will cause a reduction in funding from reserves).
IAS 19 Pension Adjustment	0	(10,269)	(10,269)	Pension Fund Adjustment 2023/24
Transport Related Expenditure	1,044	773	(271)	No Major Variances.
Supplies & Services	100,895	248,667	147,772	See Note A Below:
Support Services	(699,798)	(694,524)	5,274	Higher recharges from service management.
Capital Financing Costs	13,631	13,632	1	No Major Variances.
Income	0	(8,103)	(8,103)	Transparency - New Burdens Grant Income.
	0	0	(0)	
Note A: Overspends in relation to: £120,305 Agency Staff, £16,362 Other Professional Fees mainly in relation to Pixel Advisory Service, Lavat Consulting, and LG Futures, £4,307 Computer Software and £4,788 Subscriptions.				
Insurance & Risk Management				
Employee Costs	39,906	48,333	8,427	Mainly in relation to Employers' Liability.
Premises	274	290	16	No Major Variances.
Transport Related Expenditure	10,555	9,099	(1,456)	No Major Variances.
Supplies & Services	101,811	128,079	26,268	£27,368 Public Liability (£2,155) All Risks Insurance.
Support Services	(152,546)	(185,774)	(33,228)	Lower recharges from service management.
Income	0	(26)	(26)	No Major Variances.
	0	0	0	
Internal Audit				
Supplies & Services	84,000	61,123	(22,877)	Audit Fee underspend.
Support Services	(84,000)	(61,123)	22,877	Higher recharges from service management.
	0	(0)	(0)	
Chalets/Beach Huts				
Premises	29,994	25,712	(4,282)	See Note A Below:
Supplies & Services	16,200	16,499	299	No Major Variances.
Support Services	113,390	103,420	(9,970)	Lower recharges from service management.
Income	(263,770)	(274,399)	(10,629)	Beach Hut/Chalets and Storage Income.
	(104,186)	(128,768)	(24,582)	

Note A: (£12,744) Repairs and Maintenance (Reactive) underspend, offset by overspends in relation to: £4,747 Business Rates and £3,385 Premises Insurance.

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Finance and Assets Outturn 2023/24

	Updated Budget 2023/24 £	Outturn 2023/24 £	Outturn Variance £	Variance Explanation
Investment Properties				
Premises	167,122	222,004	54,882	See Note A Below:
Supplies & Services	4,719	(1,514)	(6,233)	(£3,500) Marketing underspend. (£12,346) Bad Debt Provision (Rocket House). £9,193 Bad Debt Provision (Other Lettings).
Support Services	148,750	140,194	(8,556)	Lower recharges from service management.
Capital Financing Costs	76,841	76,824	(17)	No Major Variances.
Income	(251,633)	(211,823)	39,810	See Note B Below:
	145,799	225,685	79,886	

Note A: £25,302 Repairs and maintenance overspend for installation of new doors, lift repairs, boiler works and Electrical Installation Condition Report at Rocket House. Overspend in relation to Rocket House of £17,472 Utilities partially offset by (£4,520) Insurance Premiums £18,058 Overspend on vinyl, water supply installations, repairing tarmac, making electrics safe and repairing brickwork and rails on Other Lettings. £6,011 Grounds Maintenance across all Investment Properties. (£5,830) Underspend in relation to Insurance Premiums (Other Lettings).

Note B: £25,001 Reduction in other lettings income. £13,105 Insurance premiums and Service charge income that we are not recovering from tenants at Rocket House due to prior issues with the building.

Central Costs

Employee Costs	38,913	51,546	12,633	£9,146 National Insurance - Apprenticeship Levy. £2,930 Subs to Professional Bodies.
IAS 19 Pension Adjustment	0	(104)	(104)	Pension Fund Adjustment 2023/24
Premises	0	42	42	No Major Variances.
Transport Related Expenditure	0	131	131	No Major Variances.
Supplies & Services	15,500	7,947	(7,553)	Other Professional Fees underspend.
Support Services	(54,413)	(59,562)	(5,149)	Lower recharges from service management.
	0	(0)	(0)	

Corporate & Democratic Core

Transport Related Expenditure	100	0	(100)	No Major Variances.
Supplies & Services	415,478	1,023,028	607,550	See Note A Below:
Support Services	1,615,410	1,520,126	(95,284)	Lower recharges from service management.
Capital Financing Costs	900,000	10,316	(889,684)	2023/24 Refcus expenditure, slippage in the capital programme.
Income	0	(18,264)	(18,264)	DLUHC Grant Funding.
	2,930,988	2,535,206	(395,782)	

Note A: Overspends in relation to: £14,963 Bank Charges, £3,889 Treasury Brokerage Fees, £4,914 Furniture Purchases, £3,660 Advertising, £572,738 Contributions mainly in relation to Norfolk food hubs and New Anglia Local Enterprise Partnership linked to Business rates income received, and £7,065 Subscriptions.

Members Services

Employee Costs	188,583	188,215	(368)	(£8,052) Underspend on employee costs within Democratic Services. £3,852 National Insurance Overspend within Members Costs.
IAS 19 Pension Adjustment	0	(4,781)	(4,781)	Pension Fund Adjustment 2023/24
Premises	0	1,353	1,353	No Major Variances.
Transport Related Expenditure	17,610	11,154	(6,456)	Travelling Allowance underspend.
Supplies & Services	373,000	360,473	(12,527)	See Note A Below:
Support Services	87,025	82,410	(4,615)	Lower recharges from service management.
	666,218	638,824	(27,394)	

Note A: (£8,699) Members Basic Allowance underspend. (£6,217) Other Professional Fees (Youth Council), however there will be a reduction in drawdown from the reserves.

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	Updated Budget 2023/24 £	Outturn 2023/24 £	Outturn Variance £	Variance Explanation
Legal Services				
Employee Costs	544,864	409,235	(135,629)	Vacant posts partly funded from reserves.
IAS 19 Pension Adjustment	0	(11,437)	(11,437)	Pension Fund Adjustment 2023/24
Transport Related Expenditure	3,586	1,554	(2,032)	Travelling Allowance underspend.
Supplies & Services	73,710	112,685	38,975	Agency Fees.
Support Services	(577,160)	(449,007)	128,153	Higher recharges from service management.
Income	(45,000)	(63,030)	(18,030)	Legal Fee Income.
	0	0	(0)	
Ad Finance, Assets & Legal				
Employee Costs	91,814	94,961	3,147	No Major Variances.
IAS 19 Pension Adjustment	0	(2,673)	(2,673)	Pension Fund Adjustment 2023/24
Transport Related Expenditure	1,213	1,125	(89)	No Major Variances.
Supplies & Services	300	285	(15)	No Major Variances.
Support Services	(93,327)	(93,698)	(371)	No Major Variances.
	0	0	(0)	
Total Finance, Assets and Legal	4,918,202	5,028,557	110,355	

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Organisational Resources Outturn 2023/24

	Updated Budget	Outturn 2023/24	Variance
	£	£	£
Service Description			
Car Parking	(2,021,134)	(2,366,987)	(345,853)
It - Support Services	1,822,151	1,726,378	(95,773)
Poppyfields	22,814	20,404	(2,410)
Property Services	669,490	684,198	14,708
Playgrounds	92,635	136,833	44,198
Amenity Lighting	37,875	37,196	(679)
Community Centres	10,520	6,960	(3,560)
Tic'S	80,027	99,257	19,230
Cromer Pier	213,667	139,992	(73,675)
Public Conveniences	753,197	814,533	61,336
IT Business Support	138,675	143,602	4,927
Reprographics	78,393	71,494	(6,899)
Customer Services - Corporate	1,011,771	911,841	(99,930)
Ad Organisational Resources	84,794	139,972	55,178
Total Direct Costs	2,994,875	2,565,673	(429,202)
IAS 19 Pension Adjustment	0	(72,054)	(72,054)
Support Service costs	(2,809,388)	(2,641,032)	168,356
Capital Charges	414,414	414,288	(126)
Total Organisational Resources	599,901	266,874	(333,027)

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Organisational Resources Outturn 2023/24

	Updated Budget 2023/24 £	Outturn 2023/24 £	Outturn Variance Variance £	Variance Explanation
Car Parking				
Premises	654,665	699,949	45,284	See Note A Below:
Supplies & Services	357,000	387,824	30,824	See Note B Below:
Support Services	187,090	195,440	8,350	Higher recharges from service management.
Capital Financing Costs	75,820	75,792	(28)	No Major Variances.
Income	(3,032,799)	(3,454,760)	(421,961)	See Note C Below:
	(1,758,224)	(2,095,755)	(337,531)	
Note A: Overspends in relation to £23,618 Repairs and Maintenance, mainly the Flowbird Contract, £5,410 Ground Maintenance costs, £18,896 Income shares payable and £26,338 Electricity. (£29,895) Business Rates underspend.				
Note B: Overspends in relation to; £7,033 Cleansing Contract and £35,261 Management Fee. Underspends in relation to: (£5,000) Other Professional Fees, (£10,543) Credit Card Charges. Other Minor Variances.				
Note C: Additional Income of: (£10,000) Income - Other Contributions in relation to Millers Walk, (£9,976) Car Parking Cash, (£34,363), Excess Parking, (£74,331), Season Tickets, (£59,682) Electric Vehicle Charging Points, (£451,497) App Income, (£14,452) Rental Income. £233,325 Credit Cards income under budget, however this is due to more people paying by App.				
It - Support Services				
Employee Costs	927,631	816,080	(111,551)	Vacant posts.
IAS 19 Pension Adjustment	0	(23,926)	(23,926)	Pension Fund Adjustment 2023/24
Transport Related Expenditure	1,000	187	(813)	No Major Variances.
Supplies & Services	893,520	914,178	20,658	(£14,605) Other Professional Fees. Overspends in relation to: £30,481 Computer Costs and £3,380 Mobile Phone Rentals.
Support Services	(1,950,129)	(1,830,384)	119,745	Higher recharges from service management.
Capital Financing Costs	127,978	127,932	(46)	No Major Variances.
Income	0	(4,067)	(4,067)	Sale of Equipment.
	0	0	0	
Poppyfields				
Employee Costs	0	0	0	No Major Variances.
Premises	3,114	1,748	(1,366)	No Major Variances.
Supplies & Services	19,700	18,505	(1,195)	No Major Variances.
Support Services	22,770	20,716	(2,054)	Lower recharges from service management.
Income	0	150	150	No Major Variances.
	45,584	41,120	(4,464)	
Property Services				
Employee Costs	614,974	605,137	(9,837)	Employee costs underspend.
IAS 19 Pension Adjustment	0	(17,093)	(17,093)	Pension Fund Adjustment 2023/24
Premises	0	6,804	6,804	Unplanned Repairs and Maintenance.
Transport Related Expenditure	29,431	29,883	452	No Major Variances.
Supplies & Services	25,085	42,908	17,823	See Note A Below:
Support Services	(712,795)	(714,854)	(2,059)	Lower recharges from service management.
Capital Financing Costs	47,755	47,748	(7)	No Major Variances.
Income	0	(535)	(535)	No Major Variances.
	4,450	0	(4,450)	
Note A: Overspends in relation to: £2,398 Equipment Purchases, £16,919 Computer software upgrade and £5,234 Postage Costs. Underspends in relation to: (£4,614) Material Purchases and (£2,055) Subscriptions.				

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	Updated Budget 2023/24 £	Outturn 2023/24 £	Outturn Variance £	Variance Explanation
Playgrounds				
Premises	29,135	54,951	25,816	Repairs and Maintenance.
Supplies & Services	63,500	89,697	26,197	Repairs, Maintenance and Equipment.
Support Services	54,070	52,794	(1,276)	Lower recharges from service management.
Income	0	(7,815)	(7,815)	Contribution towards installation of accessible roundabout Cromer Road, Sheringham.
	146,705	189,627	42,922	
Amenity Lighting				
Premises	37,875	37,196	(679)	No Major Variances.
Support Services	29,980	28,440	(1,540)	Lower recharges from service management.
	67,855	65,636	(2,219)	
Community Centres				
Premises	10,520	6,960	(3,560)	(£5,600) Repairs and Maintenance underspend offset by other minor variances.
Support Services	18,140	16,874	(1,266)	Lower recharges from service management.
	28,660	23,834	(4,826)	
Tic'S				
Employee Costs	75,138	84,487	9,349	Holiday Cover.
IAS 19 Pension Adjustment	0	(2,221)	(2,221)	Pension Fund Adjustment 2023/24
Premises	16,604	32,399	15,795	Overspends in relation to: £3,850 Repairs and Maintenance, £7,013 Electricity and £2,564 Contract Cleaning.
Transport Related Expenditure	85	0	(85)	No Major Variances.
Supplies & Services	18,370	18,534	164	No Major Variances.
Support Services	54,820	52,080	(2,740)	Lower recharges from service management.
Capital Financing Costs	6,040	6,048	8	No Major Variances.
Income	(30,170)	(36,163)	(5,993)	Income from Sales.
	140,887	155,163	14,276	
Cromer Pier				
Premises	209,667	139,992	(69,675)	Underspends in relation to; (£37,378) Repairs and Maintenance and (£31,100) Insurance premium due to only insuring half of the pier.
Supplies & Services	4,000	0	(4,000)	Other Professional Fees.
Support Services	106,990	106,350	(640)	Lower recharges from service management.
Capital Financing Costs	20,737	20,736	(1)	No Major Variances.
	341,394	267,078	(74,316)	
Public Conveniences				
Premises	700,772	794,758	93,986	See Note A Below:
Transport Related Expenditure	0	91	91	No Major Variances.
Supplies & Services	38,250	18,223	(20,027)	Legionella Survey underspend.
Transfer Payments	14,175	11,951	(2,224)	Internal service charge to Rocket House less than budgeted.
Support Services	214,450	206,162	(8,288)	Lower recharges from service management.
Capital Financing Costs	82,028	81,996	(32)	No Major Variances.
Income	0	(10,489)	(10,489)	Insurance Claims Reimbursement.
	1,049,675	1,102,691	53,016	

Note A: Overspends in relation to; £9,768 Repairs and Maintenance, £18,155 Rent/Hire of toilet at Weybourne car park, £41,981 Electricity, £29,898 Contract Cleaning and £4,244 Premises Insurance. Underspend in relation to: (£8,702) Business Rates.

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IT Business Support				
Employee Costs	138,675	143,537	4,862	No Major Variances.
IAS 19 Pension Adjustment	0	(3,215)	(3,215)	Pension Fund Adjustment 2023/24
Supplies & Services	0	65	65	No Major Variances.
Support Services	398,690	377,094	(21,596)	Lower recharges from service management.
	537,365	517,481	(19,884)	
Reprographics				
Employee Costs	46,853	48,776	1,923	No Major Variances.
IAS 19 Pension Adjustment	0	(1,383)	(1,383)	Pension Fund Adjustment 2023/24
Transport Related Expenditure	250	0	(250)	No Major Variances.
Supplies & Services	35,290	27,270	(8,020)	Equipment Operating Lease Rental.
Support Services	(78,393)	(70,112)	8,281	Higher recharges from service management.
Income	(4,000)	(4,552)	(552)	No Major Variances.
	0	0	0	
Customer Services - Corporate				
Employee Costs	951,854	891,426	(60,428)	Vacant posts.
IAS 19 Pension Adjustment	0	(22,800)	(22,800)	Pension Fund Adjustment 2023/24
Transport Related Expenditure	2,300	3,926	1,626	No Major Variances.
Supplies & Services	74,867	45,158	(29,709)	Underspends in relation to; (£24,348) Equipment Purchases and (£3,200) Postage Costs.
Support Services	(1,065,827)	(943,077)	122,750	Higher recharges from service management.
Capital Financing Costs	54,056	54,036	(20)	No Major Variances.
Income	(17,250)	(28,669)	(11,419)	Service Charge Income.
	0	0	0	
Ad Organisational Resources				
Employee Costs	83,500	89,631	6,131	Leaver/Sick Pay.
IAS 19 Pension Adjustment	0	(1,416)	(1,416)	Pension Fund Adjustment 2023/24
Transport Related Expenditure	1,194	541	(653)	No Major Variances.
Supplies & Services	100	49,800	49,700	Agency Staff.
Support Services	(89,244)	(138,556)	(49,312)	Lower recharges from service management.
	(4,450)	0	4,450	
Total Organisational Resources	599,901	266,874	(333,027)	
Total Resources	5,518,103	5,295,431	(222,672)	